# In the Supreme Court of the United States

OCTOBER TERM, 1963

No. 778

FEDERAL EMPLOYEES' DISTRIBUTING COMPANY,
PETITIONER

*v.*

UNITED STATES OF AMERICA

*ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT*

## MEMORANDUM FOR THE UNITED STATES IN OPPOSITION

The issue presented in this petition is the same as that in *Affiliated Government Employees* v. *Commissioner*, No. 777. Both cases were decided by the Ninth Circuit on the same day. While there are a few factual differences between the two cases, they are not substantial and would not justify different results (Pet. App. 4). The petition for a writ of

certiorari in the instant case should therefore be denied for the reasons stated in our brief in opposition in the *Affiliated* case.

Respectfully submitted,

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